

House Bill 1534

By: Representative Jamieson of the 28<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from Stephens County school district ad valorem taxes  
2 for educational purposes for residents of that school district for disabled veterans or their  
3 unremarried surviving spouses, if deceased, on a current or subsequent homestead; to provide  
4 for definitions; to specify the terms and conditions of the exemption and the procedures  
5 relating thereto; to provide for applicability; to provide for a referendum, effective dates, and  
6 automatic repeal; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 (a) As used in this Act, the term:

10 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for  
11 educational purposes levied by, for, or on behalf of the Stephens County school district,  
12 including, but not limited to, ad valorem taxes to pay interest on and to retire county  
13 school district bonded indebtedness.

14 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of  
15 the O.C.G.A., as amended.

16 (b) As used in this section, the term "disabled veteran" means:

17 (1) A wartime veteran who was discharged under honorable conditions and who has been  
18 adjudicated by the Department of Veterans Affairs of the United States as being totally  
19 and permanently disabled and entitled to receive service connected benefits so long as he  
20 or she is 100 percent disabled and receiving or entitled to receive benefits for a 100  
21 percent service connected disability;

22 (2) An American veteran of any war or armed conflict in which any branch of the armed  
23 forces of the United States engaged, whether under United States command or otherwise,  
24 and that he or she is disabled due to the loss or loss of use of both lower extremities such  
25 as to preclude locomotion without the aid of braces, crutches, canes, or a wheelchair; due  
26 to blindness in both eyes, having only light perception, together with the loss or loss of

1 use of one lower extremity; or due to the loss or loss of use of one lower extremity  
2 together with residuals of organic disease or injury which so affect the functions of  
3 balance or propulsion as to preclude locomotion without resort to a wheelchair;

4 (3) Any disabled veteran who is not entitled to receive benefits from the Department of  
5 Veterans Affairs but who qualifies otherwise, as provided for by Article VII, Section I,  
6 Paragraph IV of the Constitution of Georgia of 1976;

7 (4) An American veteran of any war or armed conflict who is disabled due to loss or loss  
8 of use of one lower extremity together with the loss or loss of use of one upper extremity  
9 which so affects the functions of balance or propulsion as to preclude locomotion without  
10 the aid of braces, crutches, canes, or a wheelchair; or

11 (5) A veteran becoming eligible for assistance in acquiring housing under Section 2101  
12 of Title 38 of the United States Code as hereafter amended on or after July 1, 1999.

13 (c) Any disabled veteran as defined in any paragraph of subsection (a) of this section who  
14 is a resident of Stephens County school district is granted an exemption of the greater of  
15 \$32,500.00 or the maximum amount which may be granted to a disabled veteran under  
16 Section 2102 of Title 38 of the United States Code, as amended, on his or her homestead  
17 which such veteran owns and actually occupies as a residence and homestead, such  
18 exemption being from all ad valorem taxation for educational purposes. As of January 1,  
19 2006, the maximum amount which may be granted to a disabled veteran under Section 2102  
20 of Title 38 of the United States Code, as amended, is \$50,000.00. The value of all property  
21 in excess of the exempted amount cited above shall remain subject to taxation. The  
22 unremarried surviving spouse or minor children of any such disabled veteran as defined in  
23 this section shall also be entitled to an exemption of the greater of \$32,500.00 or the  
24 maximum amount which may be granted to a disabled veteran under Section 2102 of Title  
25 38 of the United States Code, as amended, on the homestead with respect to which the  
26 exemption was granted to such disabled veteran, or any subsequent homestead, so long as  
27 the unremarried surviving spouse or minor children continue actually to occupy the home as  
28 a residence and homestead, such exemption being from all ad valorem taxation for  
29 educational purposes. As of January 1, 2006, the maximum amount which may be granted  
30 to the unremarried surviving spouse or minor children of any such disabled veteran under  
31 Section 2102 of Title 38 of the United States Code, as amended, is \$50,000.00. The value of  
32 all property in excess of such exemption granted to such unremarried surviving spouse or  
33 minor children shall remain subject to taxation.

34 (d)(1) Any disabled veteran qualifying pursuant to paragraph (1) or (2) of subsection (a)  
35 of this section for the homestead exemption provided for in this section shall file with the  
36 tax commissioner or tax receiver a letter from the Department of Veterans Affairs or the  
37 Department of Veterans Service stating the qualifying disability.

1 (2) Any disabled veteran qualifying pursuant to paragraph (3) of subsection (a) of this  
2 section for the homestead exemption provided for in this section shall file with the tax  
3 commissioner or tax receiver a copy of his or her DD Form 214 (discharge papers from  
4 his or her military records) along with a letter from a doctor who is licensed to practice  
5 medicine in this state stating that he or she is disabled due to loss or loss of use of both  
6 lower extremities such as to preclude locomotion without the aid of braces, crutches,  
7 canes, or a wheelchair; due to blindness in both eyes, having only light perception,  
8 together with the loss or loss of use of one lower extremity; or due to the loss or loss of  
9 use of one lower extremity together with residuals of organic disease or injury which so  
10 affect the functions of balance or propulsion as to preclude locomotion without resort to  
11 a wheelchair. Prior to approval of an exemption, a county board of tax assessors may  
12 require the applicant to provide not more than two additional doctors' letters if the board  
13 is in doubt as to the applicant's eligibility for the exemption.

14 (3) Any disabled veteran qualifying pursuant to paragraph (4) of subsection (a) of this  
15 section for the homestead exemption provided for in this section shall file with the tax  
16 commissioner or tax receiver a letter from a doctor who is licensed to practice medicine  
17 in this state stating the qualifying disability. Prior to approval of an exemption, a county  
18 board of tax assessors may require the applicant to provide not more than two additional  
19 doctors' letters if the board is in doubt as to the applicant's eligibility for the exemption.

20 (4) Any disabled veteran qualifying pursuant to paragraph (5) of subsection (a) of this  
21 section for the homestead exemption provided for in this section shall file with the tax  
22 commissioner or tax receiver a letter from the Department of Veterans Affairs or  
23 Department of Veterans Service stating the eligibility for such housing assistance.

24 (e) Each disabled veteran shall file for the exemption only once in the county of his or her  
25 residence. Once filed, the exemption shall automatically be renewed from year to year,  
26 except as provided in subsection (e) of this section. Such exemption shall be extended to the  
27 unremarried surviving spouse or minor children at the time of his or her death so long as they  
28 continue to occupy the home as a residence and homestead. In the event a disabled veteran  
29 who would otherwise be entitled to the exemption dies or becomes incapacitated to the extent  
30 that he or she cannot personally file for such exemption, the spouse, the unremarried  
31 surviving spouse, or the minor children at the time of the disabled veteran's death may file  
32 for the exemption and such exemption may be granted as if the disabled veteran had made  
33 personal application therefor.

34 (f) Not more often than once every three years, the county board of tax assessors may  
35 require the holder of an exemption granted pursuant to this section to substantiate his or her  
36 continuing eligibility for the exemption. In no event may the board require more than three  
37 doctors' letters to substantiate eligibility.

**SECTION 2.**

1  
 2 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election  
 3 superintendent of Stephens County shall call and conduct an election as provided in this  
 4 section for the purpose of submitting this Act to the electors of the Stephens County school  
 5 district for approval or rejection. The election superintendent shall conduct that election on  
 6 the date of the November, 2006, state-wide general election and shall issue the call and  
 7 conduct that election as provided by general law. The superintendent shall cause the date and  
 8 purpose of the election to be published once a week for two weeks immediately preceding  
 9 the date thereof in the official organ of Stephens County. The ballot shall have written or  
 10 printed thereon the words:

11     " YES    Shall the Act be approved which provides a homestead exemption from  
 12                               Stephens County school district ad valorem taxes for educational purposes  
 13      NO     for residents of that school district for disabled veterans or their unremarried  
 14                               surviving spouses, if deceased, on a current or subsequent homestead?"

15 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons  
 16 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes  
 17 cast on such question are for approval of the Act, Section 1 of this Act shall become of full  
 18 force and effect on January 1, 2007. If the Act is not so approved or if the election is not  
 19 conducted as provided in this section, Section 1 of this Act shall not become effective and  
 20 this Act shall be automatically repealed on the first day of January immediately following  
 21 that election date. The expense of such election shall be borne by Stephens County. It shall  
 22 be the election superintendent's duty to certify the result thereof to the Secretary of State.

**SECTION 3.**

23  
 24 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon  
 25 its approval by the Governor or upon its becoming law without such approval.

**SECTION 4.**

26  
 27 All laws and parts of laws in conflict with this Act are repealed.